

LAWS OF ALASKA 2021

Source<u>HB 182</u>

AN ACT

Extending the fishery resource landing tax credit for certain taxpayers that harvest fishery resources under the provisions of a community development quota; providing for an effective date by amending the effective date of secs. 16 and 23, ch. 61, SLA 2014; and providing for an effective date.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1

Chapter No.

AN ACT

- 1 Extending the fishery resource landing tax credit for certain taxpayers that harvest fishery
- 2 resources under the provisions of a community development quota; providing for an effective
- date by amending the effective date of secs. 16 and 23, ch. 61, SLA 2014; and providing for
- 4 an effective date.

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- * Section 1. The uncodified law of the State of Alaska is amended by adding a new section
 to read:
- 8 RETROACTIVITY. This Act is retroactive to December 30, 2020.
- 9 * **Sec. 2.** Section 36, ch. 61, SLA 2014, is amended to read:
- 10 Sec. 36. Sections 16 and 23 of this Act take effect December 31, **2030** [2020].
- * Sec. 3. This Act takes effect immediately under AS 01.10.070(c).